



An Audit of the Credit Union Department

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Executive Summary

Purpose and Scope

The objectives of the Credit Union Department (Department) audit were to determine whether:

- Contracts were procured according to applicable state laws and Comptroller requirements.
- Payments were processed according to applicable state laws, Comptroller requirements and statewide automated system guidelines.
- Documentation to support those payments was appropriately maintained.
- Capital and high-risk assets were properly recorded.
- Appropriate security over payments was implemented.

This audit was conducted by the Texas Comptroller of Public Accounts (Comptroller's office), and covers the period from Dec. 1, 2016, through Nov. 30, 2017.

Background

The Credit Union Department is a Texas state agency with responsibility for supervising and regulating state-chartered credit unions. The Department is governed by the nine-member Credit Union Commission, composed of four members from the credit union industry and five members from the general public with no direct involvement in the management of a financial institution.

**Credit Union Department
website**

<https://cud.texas.gov/>

Audit Results

The Department generally complied with the General Appropriations Act (GAA), relevant statutes and Comptroller requirements. Auditors found no issues with travel and property management records. However, the Department should consider improving controls over verification of prior state service, compliance with procurement and contracting rules, system security access and expenditure processing.

The auditors noted no recurring issues from the prior post-payment audit issued in August 2013. An overview of audit results is presented in the following table.

Table Summary

Area	Audit Question	Results	Rating
<u>Payroll Transactions</u>	Did payroll transactions comply with all pertinent statutes and Comptroller requirements?	<ul style="list-style-type: none"> • Incorrect state service date entered, resulting in an overpayment of longevity for one employee. • Prior state service not verified, resulting in underpayment of longevity for one employee. 	Compliant, Findings Issued
<u>Purchase/ Procurement Transactions</u>	Did purchase and procurement transactions comply with all pertinent statutes and Comptroller requirements?	<ul style="list-style-type: none"> • TIBH Industries not used to procure items available on the state contracts. • DIR exemption not obtained for one transaction. 	Compliant, Findings Issued
<u>Contract Transactions</u>	Did contracting transactions comply with all pertinent statutes and Comptroller requirements?	<ul style="list-style-type: none"> • Missing CMBL for four contracts. • Missing SAM search in two contracts. 	Compliant, Findings Issued
Travel Transactions	Did travel transactions comply with all pertinent statutes and Comptroller requirements?	No issues	Fully Compliant
<u>Internal Control Structure</u>	Are duties segregated to the extent possible to help prevent errors or detect them in a timely manner and help prevent fraud?	One employee can process and release payroll without oversight.	Compliant, Findings Issued
<u>Security</u>	Did all system access to process payments comply with all the Comptroller security guidelines?	<ul style="list-style-type: none"> • One CTIA form was signed after the individual had access to the Comptroller's statewide financial systems. • The Department failed to timely submit a request to remove a terminated employee's security in USAS. 	Compliant, Findings Issued



Area	Audit Question	Results	Rating
Fixed Assets	Were tested assets in their intended location and properly reported in the State Property Accounting System?	No issues	Fully Compliant
<u>Targeted Analysis</u>	Did the Department comply with the federal and Comptroller requirements for direct deposit?	Two missing Direct Deposit Authorization forms.	Compliant, Findings Issued

Key Recommendations

Auditors made several recommendations to help mitigate risk arising from control weaknesses. Key recommendations include:

- The Department must ensure all prior state service verifications are performed, documented, accurate and maintained in the personnel files.
- The Department must ensure WorkQuest (formerly TIBH Industries) is used to procure items that are on the state contract.
- The Department must obtain and maintain applicable procurement exemptions as required by the [State of Texas Procurement and Contract Management Guide](#) – Centralized Master Bidders List (CMBL) section.
- The Department must perform and document procurement searches required by the [State of Texas Procurement and Contract Management Guide](#) such as the CMBL and System for Award Management (SAM) searches.
- The Department must separate each task to the extent possible to ensure that no individual is able to process payments without another person's involvement.
- The Department must ensure that Direct Deposit Authorization forms are not processed if the International Payments Verification section is left blank or if the form is unsigned.
- The Department must ensure each employee signs a Confidential Treatment of Information Acknowledgement (CTIA) form before accessing the Comptroller's statewide financial systems.
- The Department must comply with the requirements for terminating employees' security revocation.



Detailed Findings

Payroll Transactions

Auditors developed a representative sample of the Department's 15 employees (41 payroll transactions) totaling \$127,215.77 to ensure the Department complied with the GAA, relevant statutes and Comptroller requirements. Audit tests revealed the following exceptions in payroll transactions.

Incorrect State Effective Service Date/Incorrect Longevity Payment

Auditors identified one employee from the payroll sample who had incorrect state service dates entered in Uniform Statewide Payroll/Personnel System (USPS) resulting in an overall overpayment in longevity pay.

The Department's procedures require verification of prior state service when an employee indicates previous state employment. The Department verified the prior state service when the employee was hired; however, the start date of a previous state employment was incorrectly entered in USPS, causing the system to miscalculate lifetime service credit for the employee. The incorrect service dates resulted in overpayments for longevity pay totaling \$280. The Department explained this was due to oversight.

When an agency hires an employee, the agency must research whether the employee has previous state employment. If prior state employment exists, the agency must confirm and properly record the amount of lifetime service credit. See [Texas Payroll/Personnel Resource – Non-Salary Payments – Longevity Pay](#).

Auditors provided the Department with the schedule and calculation of the overpayment during fieldwork. This is not included with the report due to confidentiality issues.

Recommendation/Requirement

Auditors recommend the Department review its controls and personnel records to ensure accuracy and completeness, as well as guarantee that its internal operating procedures include quality control measures to detect and prevent incorrect compensation. See [34 Texas Administrative Code Section 5.40\(c\)](#). The Department should consider recovering the overpayment in accordance with [Texas Government Code, Chapter 666](#), unless it determines it is not cost effective to do so.



Department Response

Erroneous payments relative to the specific case have been recovered. A new staff services officer (SSO) has been named by the department and is in training. Eventual certification of the SSO has been established as a requirement.

Internal operating procedure 201 has been updated to ensure appropriate documentation is obtained from each employee on the start date and verified using the State of Texas Employment History Application. Additional training opportunities have also been provided to the SSO to ensure appropriate information is obtained.

Comptroller Response

Due to potentially inaccurate or incomplete information provided by the application, agencies and institutions must still verify employment history with the previous employing agency or institution, or its successor if abolished, to confirm prior state employment for purposes of state entitlements including longevity pay, hazardous duty pay and leave accruals.

Missing Prior State Service Verification/Incorrect Longevity Payment

In a report generated outside of the sample, auditors identified one employee missing prior state service verification. The employee listed prior state service on the job application and the Department's employment history form. The Department did not have documentation to show prior state service verification was conducted when the employee was hired, resulting in longevity underpayment of \$780.

During the audit, the Department conducted the prior state service verification for the employee in our sample, provided the auditor with the required documentation to validate the longevity pay amounts, updated USPS for the employee, and compensated the employee for the underpayment.

When an agency hires an employee, the agency must research and document whether the employee has prior state service. See [Texas Payroll/Personnel Resource – General Provisions – Required Documentation](#). If there is prior state employment, the agency must confirm and properly record the amount of lifetime service credit.

If the agency fails to verify an employee's prior state service, the lifetime service credit for longevity will be based on the employment date at the new agency and the eligible employee might be underpaid longevity pay. See [Texas Payroll/Personnel Resource – Non-Salary Payments – Longevity Pay](#).



Recommendation/Requirement

Auditors recommend the Department continue to research and verify prior state service time for its employees. In addition, the Department must ensure all prior state service verifications are properly documented, accurate and maintained in the personnel files.

Department Response

The error was corrected with appropriate payments made by the department. A new SSO has been named by the department and is in training. Eventual certification of the SSO has been established as a requirement.

Internal operating procedure 201 has been updated to ensure appropriate documentation is obtained from each employee at the start date and verified using the State of Texas Employment History Application. Additional training opportunities have also been identified and will be provided to the newly appointed SSO to ensure appropriate information is obtained.

Comptroller Response

Due to potentially inaccurate or incomplete information provided by the application, agencies and institutions must still verify employment history with the previous employing agency or institution, or its successor if abolished, to confirm prior state employment for purposes of state entitlements including longevity pay, hazardous duty pay and leave accruals.

Purchase/Procurement Transactions

Auditors developed a representative sample of 20 purchase/procurement transactions totaling \$162,849.12 and also audited eight transactions in a report outside the sample to ensure the Department complied with the GAA, [eXpendit \(FPP I.005\)](#), the [State of Texas Procurement and Contract Management Guide](#) and pertinent statutes. Audit tests revealed the following exceptions in purchase transactions.

TIBH Industries Contract Not Used

In a report generated outside the sample, auditors identified one transaction totaling \$313.76 where the Department failed to use the TIBH Industries (now WorkQuest) catalogs to procure items that were on the state contracts. Auditors could not identify any documentation to support using another vendor for this purchase. The Department stated that it did not purchase the items from TIBH because of an oversight.



Commodity items and services offered in the TIBH catalog are reviewed and approved by the Texas Council on Purchasing from People with Disabilities (TCPPD). If a product is approved, it is set aside from competitive bidding and placed on a term contract. Purchases of services approved by TCPPD do not require competitive bidding. See [State of Texas Procurement and Contract Management Guide](#) – The State Use Program.

Recommendation/Requirement

The Department must ensure that the set-aside contracts for goods and services offered by WorkQuest receive priority over open-market purchases, and that the proper reports are filed showing all delegated purchases made as exceptions to the set-aside contracts.

Department Response

Procedure 301 has been updated to highlight requirements to ensure current state contractor options are exhausted prior to reaching out to external vendors. Additional training is being provided to the newly appointed procurement officer to ensure thorough and complete understanding of Texas state purchasing requirements.

Missing Department of Information Resources (DIR) Exemption

Auditors identified one purchase transaction totaling \$4,495.61 for a unique IT good not available through a DIR term contract, for which the Department could not show it had obtained an exemption from DIR. See [State of Texas Procurement and Contract Management Guide](#) – Exemptions and Exclusions. The Department indicated documentation was either misplaced or lost.

[Texas Government Code, Chapter 2157](#), requires state agencies to purchase hardware and/or software goods, as well as technical services, through DIR cooperative contracts. Both [Texas Government Code, Section 2157.068](#), and [1 Texas Administrative Code, Section 204.12](#), state that if a product or service is not available via an existing DIR purchasing program, a state agency can opt to use a different vendor as a secondary source. The agency must obtain a one-time exemption request from DIR that includes a maximum expense value that must be met. See [State of Texas Procurement and Contract Management Guide](#) – Exemptions and Exclusions.

Contracts must be retained for seven years after their expiration or termination. See [Texas Government Code, Section 441.1855](#) and the [State of Texas Procurement and Contract Management Guide](#) – Records Retention Section.



Recommendation/Requirement

The Department must follow the procedures outlined in the state's procurement guide for IT goods or services. The Department must obtain an exemption-request authorization from DIR and include it in the procurement documentation file every time IT goods or services are purchased from a source other than DIR cooperative contracts.

Department Response

Procurement of the closed system intercom/video system for the entrances was erroneously determined to be outside of DIR procurement requirements. Additional staff training has been conducted and procurement procedures have been updated to require exhaustion of state contracted vendors and retention of documentation to support external vendor choices when state contractor service is not available. The department is establishing an additional position to ensure appropriate quality control reviews are conducted on adherence to procurement procedures and policies.

Contract Transactions

Two contracts totaling \$24,778.05 and \$10,000 respectively were selected for this audit. All phases of contract development, planning, solicitation, award, payments and monitoring were reviewed for compliance with the [State of Texas Procurement and Contract Management Guide](#), pertinent statutes and best practices. Audit tests revealed the following exceptions in the procurement process.

Missing Central Master Bidders List Solicitation (CMBL)

The Department did not perform a CMBL search of all eligible suppliers for two contracts before awarding them for the amount of \$34,778.05. The Department stated it was an oversight that the CMBL search and profile printout of all eligible suppliers was not conducted before awarding the contracts.

The CMBL is a database of registered vendors who have provided contact information and a list of the goods and services they offer. Unless exempted by law, the CMBL must be used for all procurements subject to the authority of the Statewide Procurement Division. The CMBL must also be used to gather information for noncompetitive procurement processes and vendor performance data.

Agencies must print out the awarded vendor's CMBL profile showing the expiration date for file documentation. See [State of Texas Procurement and Contract Management Guide](#) – Centralized Master Bidders List section. Agencies must retain proof that they checked the CMBL system before awarding or renewing a contract. See [Texas Government Code, Sections 2155.263- 2155.264](#) and [34 Texas Administrative Code Section 20.107\(g\)](#).



Recommendation/Requirement

The Department must use the CMBL for all purchases, including services for which competitive bidding or competitive sealed proposals are required. A copy of the CMBL search results from the specified website must be included in the contract file as evidence of the vendor search.

Department Response

Procurement procedure 300 has been updated to require retention of documentation to support all bid processes that are conducted in accordance with Texas procurement rules. Additional training has been made available to ensure staff's understanding of the required processes.

The department is establishing an additional position to ensure appropriate quality control reviews are conducted on adherence to procurement procedures and policies.

Missing System for Award Management (SAM) Check

Auditors identified two contracts where the Department was unable to provide required SAM printouts dated before the respective contract awards. The Department indicated documentation was either misplaced or lost.

The agency must check the SAM database to verify that the vendor is not excluded from grant or contract participation at the federal level. A contract cannot be awarded to a vendor named on the U.S. Treasury Department, Office of Foreign Assets Control's master list of Specially Designated Nationals and Blocked Persons (with limited exceptions set forth in the executive order). See [State of Texas Procurement and Contract Management Guide](#) – System for Award Management (SAM) and [State of Texas Procurement and Contract Management Guide](#).

Recommendation/Requirement

The Department must conduct a vendor contract verification search before any purchase, contract award, extension or renewal. A final check of the Specially Designated Nationals and Blocked Persons list must be made before any contract award to ensure the Department does not award contracts to any person or vendor whose name appears on the list. A dated copy of the results from the SAM database must be retained as evidence and it must be included in the procurement file.

Department Response

Additional training is being provided to ensure staff's understanding of the bid process, including the importance of the SAM check.

The department is establishing an additional position to ensure appropriate quality control reviews are conducted on adherence to procurement procedures and policies.



Travel Transactions

Auditors developed a representative sample of 25 travel transactions totaling \$12,888.71 to ensure that the Department complied with the GAA, relevant statutes and Comptroller requirements. Audit tests revealed no exceptions in these transactions.

Internal Control Structure

Auditors reviewed the Department's employees' access to various Comptroller systems to determine if any individuals had multiple security abilities allowing the employees to process payments through the systems without oversight by another individual. Audit tests revealed the following exception.

Controls Weakness over Expenditure Processing

As part of the planning process for the post-payment audit, auditors reviewed certain limitations the Department placed on its accounting staff's ability to process expenditures. Auditors reviewed the Department's signature cards and security for USPS, the Uniform Statewide Accounting System (USAS) and the Texas Identification Number System (TINS). Auditors did not review or test any internal or compensating controls that the agency may have relating to security or internal transaction approvals in USAS, USPS or TINS.

Auditors identified one employee who could process and release payroll without oversight. As a result of the audit, the Department stated that the issue has been corrected and now the employee can only release payroll.

Recommendation/Requirement

The Department must work with Comptroller's office Statewide Fiscal Systems security staff to set up user profiles that separate the entry and approval of payroll transactions in USPS.

Department Response

The issues were corrected during the audit review under the old USPS system. The Department then converted to the CAPPs HR/Payroll system in July 2018. Now no individual departmental employee is able to both process and release payroll transactions.

The department is establishing an additional position to ensure appropriate quality control reviews are conducted on adherence to procurement procedures and policies.



Security

Auditors conducted a security review to identify any of the Department's employees with security in USAS, or on the voucher signature cards, who were no longer employed or whose security had been revoked. Upon termination or revocation, certain deadlines must be observed so that security can be revoked in a timely manner. Audit tests revealed the following exceptions.

Missing Confidential Treatment Information Acknowledgment Form (CTIA)

Auditors reviewed the Department's compliance with the requirement that all users of the Comptroller's statewide financial systems complete a CTIA form. When a new user needs access to the Comptroller's statewide financial systems, the agency's security coordinator has the new user read and sign the CTIA form and keeps the form on file for as long as the user has access to the systems, plus five years. Auditors identified one CTIA form signed 134 days after the individual had access to the Comptroller's statewide financial systems. The Department stated procedures were not followed and the CTIA form was not executed on the same day as the access date.

Recommendation/Requirement

The Department should improve its processes to ensure that employees sign the CTIA forms before obtaining access to the Comptroller's statewide financial systems.

Department Response

A new SSO has been appointed and is being trained. Additional training has been provided to ensure staff members with access to the Texas state systems provide all required documentation prior to account access.

Failure to Request Security Access Removal

During the audit period, the Department failed to submit a request to remove one employee's USAS security access on or before the effective date of the employee's termination. The request to remove the employee from the signature card was sent 111 days late. This could have permitted the employee to approve any vouchers that the Department submitted to the Comptroller through USAS after the employee's authority expired. Any payment approved by an employee whose security has been revoked would have constituted an unapproved expenditure. Auditors ran a report and determined that no unapproved documents were processed during the audit period.



The lack of timely notification meant this employee retained USAS security for 111 days after revocation. When an employee's authority to approve an agency's expenditures is revoked for any reason, the employee's security profile must be changed no later than the effective date of the revocation or termination to prevent the employee from executing electronic approvals for the agency. See [34 Texas Administrative Code Section 5.61\(k\)\(5\)\(A\)-\(B\)](#).

The Department has procedures to notify the security coordinator of personnel actions. In these instances, the request to remove the employees' security was delayed due to the Department's oversight.

Recommendation/Requirement

The Department must ensure compliance with the requirements for terminated employees. It must also ensure that the person responsible for sending revocation notifications to the Comptroller's office is aware of any terminations on or before the dates the revocations become effective, and will follow up with the Comptroller's office to ensure receipt of the notification, and that the revocation occurred.

Department Response

Department procedure 290 has been updated and includes a checklist to ensure all employee access to either department or statewide systems is terminated appropriately.

Fixed Assets

Auditors reviewed a limited number of fixed assets acquired by expenditures during the audit period to test for proper tracking in the Department's internal system. All assets tested were in their intended location, properly tagged and recorded in the State Property Accounting system.

Targeted Analysis

Auditors conducted a review of the Department's procedures to comply with the federal mandate to properly identify and handle payments involving the movement of funds internationally.

Missing Direct Deposit Authorization Form

Of the 10 employees selected and reviewed, two employees' Direct Deposit Authorization forms were missing. Without current and properly completed forms on file, the Department is unable to follow the direct deposit requirements.



The Office of Foreign Assets Control (OFAC) requires that all direct deposit payments transmitted outside the United States be identified and monitored. To avoid potential federal penalties, each state agency must:

- Show due diligence in the processing of all direct deposit payments.
- When possible, ensure direct deposit payments it issues to accounts at U.S. financial institutions are not ultimately being transferred to financial institutions outside of the United States.

International Automated Clearing House transactions (IATs) are payments destined for a financial institution outside of the United States. The Comptroller's office does not participate in IATs. If a payee informs an agency that a payment is destined for a financial institution outside of the United States, then the agency may not set up that payee for direct deposit.

According to the Department, failing to provide the Direct Deposit Authorization forms was an oversight. As a result of the audit, the Department had the two employees with missing forms complete the forms.

Recommendation/Requirement

The Department must ensure that all payees requesting payment by direct deposit submit a completed Direct Deposit Authorization form with the IAT question answered. A Direct Deposit Authorization form should not be processed if the IAT section is left blank or if the form is unsigned.

Department Response

Department procedure 201 has been updated to ensure the Direct Deposit Authorization forms are collected on the first day of employment and to verify the IAT section is completed and the form is signed. Additional training has been provided to responsible staff to ensure an understanding of the importance of the required documentation. Transition to the CAPPS HR/Payroll system utilizes employee-initiated updates of direct deposit authorization, eliminating some concerns in this area.



Appendices

Appendix 1 — Objectives, Scope, Methodology, Authority and Team

Audit Objectives

The objectives of this audit were to:

- Ensure payments are documented so a proper audit can be conducted.
- Ensure payment vouchers are processed according to the requirements of any of the following:
 - Uniform Statewide Accounting System (USAS),
 - The Uniform Statewide Payroll/Personnel System (USPS),
 - The Standardized Payroll/Personnel Report System (SPRS),
 - The Human Resource Information System (HRIS) or
 - The Centralized Accounting and Payroll/Personnel System (CAPPS).
- Verify payments are made in accordance with certain applicable state laws.
- Verify assets are in their intended locations.
- Verify assets are properly recorded for agencies and institutions of higher education that use the State Property Accounting (SPA) system.
- Verify voucher signature cards and systems security during the audit period are consistent with applicable laws, rules and other requirements.

Audit Scope

Auditors reviewed a sample of the Credit Union Department's (Department) payroll, purchase and travel transactions that processed through USAS and USPS during the period from Dec. 1, 2016, through Nov. 30, 2017, to determine compliance with applicable state laws.

The Department receives appendices with the full report, including a list of the identified errors. Copies of the appendices may be requested through a [Public Information Act](#) inquiry.

The audit provides a reasonable basis for the findings set forth in this report. The Department should implement the recommendations listed in the Detailed Findings of this report. It is the Department's responsibility to seek refunds for all overpayments unless it determines it is not cost effective to do so. If necessary, the Comptroller's office may take the actions set forth in Texas Government Code, Section 403.071(h), to ensure that the Department's documents comply in the future. The Department must ensure that the findings discussed in this report are resolved.

Texas law requires the Texas Comptroller of Public Accounts (Comptroller's office) to audit claims submitted for payment through the Comptroller's office. All payment transactions are subject to audit regardless of amount or materiality.



Audit Methodology

The Expenditure Audit section uses limited sampling to conduct a post-payment audit.

Fieldwork

Each auditor in the Expenditure Audit section approaches each audit with an appropriate level of professional skepticism based upon the results of the initial planning procedures.

If an auditor suspects during an audit that fraud, defalcation or intentional misstatement of the facts has occurred, the auditor will meet with his or her supervisor, the Statewide Fiscal Oversight manager, or both, to decide what action or additional procedures would be appropriate.

Audit Authority

State law prohibits the Comptroller's office from paying a claim against a state agency unless the Comptroller's office audits the corresponding voucher.

- Texas Government Code, Sections 403.071(a), 403.078, 2103.004(a)(3).

State law allows the Comptroller's office to audit a payment voucher before or after the Comptroller's office makes a payment in response to that voucher.

- Texas Government Code, Section 403.071(g)-(h).

In addition, state law authorizes the Comptroller's office to conduct pre-payment or post-payment audits on a sample basis.

- Texas Government Code, Sections 403.011(a)(13), 403.079, 2155.324.

Audit Team

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Appendix 2 — Definition of Ratings

Compliance Areas

Definition	Rating
Agency complied with applicable state requirements and no significant control issues existed.	Fully Compliant
Agency generally complied with applicable state requirements; however, control issues existed that impact the agency's compliance, or minor compliance issues existed.	Compliant, Findings Issued
Agency failed to comply with applicable state requirements.	Noncompliant

Internal Control Structure/Security Areas

Definition	Rating
Agency maintained effective controls over payments.	Fully Compliant
Agency generally maintained effective controls over payments; however, some controls were ineffective or not implemented. These issues are unlikely to interfere with preventing, detecting, or correcting errors or mitigating fraudulent transactions.	Control Weakness Issues Exist
Agency failed to effectively create or implement controls over payments.	Noncompliant

Repeat Finding Icon Definition



This issue was identified during the previous post-payment audit of the agency.